

**GOVERNMENT OF TELANGANA
ABSTRACT**

RULES -The Telangana Goods and Services Tax Rules, 2017 – Amendment–
Notification - Orders – Issued.

G.O.Ms.No. 76 **Revenue (CT-II) Department**

Dated: 04-07-2023
Read the following:

1. G.O Ms No.121, Revenue (CT.II) Department, Dated: 30-06-2017.
2. G.O Ms No. 293, Revenue (CT.II) Department, Dated: 20-12-2017.

ORDER :

The following Notification shall be published in an Extra-ordinary issue of the Telangana Gazette Dt.04.07.2023.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government on the recommendations of the GST council hereby makes the following amendment to the Telangana Goods and Services Tax Rules, 2017, issued in the G. O first read above and as amended from time to time, namely:-

AMENDMENT

(1) In the said rules,-

In Rule 109A, (a) after sub-rule (1), the following sub-rule shall be inserted namely,-

“(1A) Any person aggrieved by any decision or order passed under this Act or the Central Goods and Services Tax Act may appeal to –
(a) The Additional Commissioner (Grade-I) (Appeals) where such decision or order is passed by the Additional Commissioner of State Tax;
(b) The Additional Commissioner (Appeals) where such decision or order is passed by the Joint Commissioner (Appeals) of State Tax,
within three months from the date on which the said decision or order is communicated to such person.”

In Rule 109A,(b) after sub-rule (2), the following sub-rule shall be inserted namely:

“(2A) An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under this Act or the Central Goods and Services Tax Act may appeal to –

- (a) *The Additional Commissioner (Grade-I) (Appeals) where such decision or order is passed by the Additional Commissioner of state tax;*
- (b) *Additional Commissioner (Appeals) where such decision or order is passed by the Joint Commissioner (Appeals) of State Tax,*

within six months from the date of communication of the said decision or order“.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SANTHI KUMARI
CHIEF SECRETARY &
SPECIAL CHIEF SECRETARY TO GOVERNMENT(FAC)**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (he is requested to supply 5 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, JeevanBharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, BasheerBagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The Principal Secretary to Hon'ble Chief Minister, Government of Telangana(NR)

The P.S. to Special Chief Secretary to Government, Revenue (CT & Ex),Department.

SF /SC.

//FORWARDED :: BY ORDER//

SECTION OFFICER